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MISCELLANY.

Why Ships Are Given Feminine Gender.—"It is a superstition among sailors that sailing craft have their individual peculiarities and idiosyncrasies and become unmanageable when least expected. Some one, doubtless a crusty and disappointed bachelor, has said that is the reason they are given the feminine gender and called 'She.'" *Whitehurst v. Norfolk Southern R. Co.*, 156 N. C. 48, 52, 72 S. E. 73.

Live Tiger or Donkey—Which?—In *State v. Clifton*, 152 N. C. 798, 800, 67 S. E. 508, the court said: "The Attorney-General in concluding his brief says: 'In the case at bar it does not appear that the chief of police told Hammock to induce any sale. He simply furnished the money and told him to endeavor to buy the liquor. The officer doubtless had the best of reasons for believing there was a live "tiger" in the house of defendant. He put out his bait and the tiger, for all his cunning, "bolted it," and now complains that the law of the jungle was violated, else he would not have been entrapped.' The defendant's counsel, in reply to this, strenuously contended that his client was a donkey, not a tiger. As to that controversy, 'Non nostrum est, tantas componere lites.'"

Dentist's Prescription for Liquor—Danger of Toothache Epidemic.—In *State v. McMinn*, 118 N. C. 1259, 24 S. E. 523, which was a prosecution under the liquor law, the court said: "If dentists came within the term 'physicians,' as used in Code, § 1117, 'toothache' would become more alarmingly prevalent than 'snake bite'; and that it would, with usage, become more dangerous, is evident from the fact that the very first dental surgeon's prescription for toothache, in coming before us, is for 'one pint of whiskey.' The size of the tooth is not given, nor whether it was a molar, incisor, eye tooth, or wisdom tooth; and yet there are 32 teeth in a full set, each of which might ache on Sunday. The duties of a dentist are limited to the 'manual or mechanical operations' on the teeth. Whenever the use of liquor is necessary, it being a remedy to act on the body, and only indirectly in any case for the teeth, within the purview of the statute, it must be prescribed by a 'physician,' to authorize a sale on Sunday."

Summary Issued by Department of the Treasury as to Soldiers and Sailors Insurance Law—Bureau of War-Risk Insurance.—By act of Congress approved October 6, 1917, the United States makes certain provisions for the families and dependents of the members of its military and naval forces.

The full title of the law, which is sometimes referred to as the

soldiers' and sailors' insurance law, is "An Act to amend an Act entitled 'An Act to authorize the establishment of a bureau of War-Risk Insurance in the Treasury Department.'"

The law provides, in brief, the following:

1. For the support, during the war, of the families and dependents of enlisted men.

(a) Allotments of Pay.—Certain proportions of pay are to be withheld from the man and paid directly to the families or dependents, or for insurance, or for other purposes. Allotment or deposit of one-half of pay may be required in all cases.

(b) Family Allowances.—In addition to all allotments of pay by the man, the United States will pay monthly allowances to the wife, children, and certain dependents.

2. For the protection of officers and enlisted men and their dependents from the hazards of injury, disease, and death.

(a) Compensation.—Monthly payments, for disability and death due to injury and disease incurred in the line of duty.

(b) Insurance.—Provided by the United States upon application and payment of premium, without medical examination, against total permanent disability and death. The premium will be at normal peace rates without loading, and the United States will bear the extra cost due to war service. Provision is made for the continuation of the insurance after leaving the service.

Military and Naval Pay Deposit Fund (Sec. 21).—A separate fund created in the Treasury, for deposit of allotments of pay for the benefit of the men themselves.

These deposits to receive 4 per cent interest, compounded semi-annually.

The Secretary of War and the Secretary of the Navy may require every enlisted man to deposit in this fund such proportion of his pay, not otherwise allotted, as will, added to the compulsory allotment, equal one-half pay.

Definitions for the Purposes of the Act (Sec. 22).—"Military or naval forces" means the army, the navy, the marine corps, the coast guard, the naval reserves, the national naval volunteers, and any other branch of the United States service while serving pursuant to law with the army or the navy.

"Commissioned officer" includes a warrant officer, but includes only an officer in active service.

"Man" or "enlisted man" means person, male or female, in active service in the military or naval forces of the United State, and includes non-commissioned and petty officers and members of training camps.

"Injury" includes disease.

"Pay" means the pay for service in the United States according to grade and length of service, excluding all allowances.

"Child" is limited to an unmarried person either under 18 years

of age, or incompetent, and includes, under certain conditions, a step-child, adopted child, and illegitimate child.

"Parent" includes a parent, grandparent, and step-parent, either of the person in the service or of the spouse.

"Brother" and "sister" include brothers and sisters of the half blood as well as those of the whole blood, step-brothers and step-sisters, and brothers and sisters through adoption.

The Bureau on request shall furnish information to and act for persons in service with respect to insurance as may be prescribed by regulation, and may on request keep records of policies, companies, etc. (Sec. 24).

Punishment provided for perjury or fraud. (Secs. 25-26).

Allotments and Family Allowances.—(Applies to enlisted men, not to officers).

Allotment of Pay (Sec. 201).—Allotment of pay, compulsory as to wife (divorced wife in certain cases), compulsory as to child, voluntary as to other persons.

Monthly compulsory allotment shall be in an amount equal to family allowances hereinafter specified but not more than one-half pay, or less than \$15.

The enlisted man may allot any proportion or amount of his pay in addition to the compulsory allotment for such purposes and persons as he may direct, subject to regulations. (Sec. 202).

The Secretary of War and the Secretary of the Navy may require that any proportion of one-half which is not allotted shall be deposited in the military and naval pay deposit fund for the benefit of the man. (Sec. 203).

Compulsory allotment may be waived on written consent of wife, supported by evidence of her ability to support herself and children. (Sec. 201).

Compulsory allotment may be excused for good cause shown, subject to regulations. (Sec. 201).

Family Allowance (Sec. 204).—A family allowance not to exceed \$50, in addition to pay allotted by the man, shall be paid by the United States.

Family allowances shall be paid upon application, which may be made by the man, or made by or in behalf of the beneficiary.

No family allowance shall be made for any period preceding November 1, 1917.

Family allowance will be paid from the time of enlistment, but ceases one month after the termination of the war, or at death, in one month after discharge from the service.

Beneficiaries Entitled to Family Allowance and Schedules.—If the enlisted person is a man:

Class A. Wife, child, or children.

(a) If there be a wife but no child, \$15.

(b) If there be a wife and one child, \$25.

(c) If there be a wife and two children, \$32.50, with \$5 per month additional for each additional child.

(d) If there be no wife, but one child, \$5.

(e) If there be no wife, but two children, \$12.50.

(f) If there be no wife, but three children, \$20.

(g) If there be no wife, but four children, \$30, with \$5 per month additional for each additional child.

Class B. Grandchild, parent, brother or sister:

(a) If there be one parent, \$10.

(b) If there be two parents, \$20.

(c) For each grandchild, brother, sister, and additional parent, \$5.

If the enlisted person is a woman:

Class A. (None).

Class B. Child, grandchild, parent, brother or sister:

(a) If there be one parent, \$10.

(b) If there be two parents, \$20.

(c) For each grandchild, brother, sister, and additional parent, \$5.

(d) If there be one child, \$5.

(e) If there be two children, \$12.50.

(f) If there be three children, \$20.

(g) If there be four children, \$30, with \$5 per month additional for each additional child.

Family allowances for Class A. shall be paid only if and while a compulsory allotment is made to a member or members of such Class. (Sec. 205).

Family allowances to members of Class B shall be paid only if and while the member is dependent in whole or in part on the enlisted man, and only if and while an allotment of pay is made to a member or members of such class. (Sec. 206).

The total monthly allowance to beneficiaries of Class B added to the enlisted man's monthly allotment to them shall not exceed the average sum habitually contributed by him to their support monthly.

The Commissioner after investigation shall make an award, on which the amount of allotment shall be determined.

The Commissioner shall have continuing jurisdiction over his awards.

The amount of each monthly allotment and allowance shall be determined according to the conditions then existing. (Sec. 210).

Compensation for Death or Disability (Sec. 300).—Compensation is payable to officers and enlisted men and to members of the Army Nurse Corps or of the Navy Nurse Corps when employed in active service under the War or Navy Department.

Compensation shall be payable for death or disability resulting from personal injury suffered or disease contracted in line of duty, unless caused by the person's own willful misconduct.

The cost of compensation shall be paid by the United States without contributions from the persons protected.

Compensation in Case of Death (Sec. 301).—To Family.—The only persons entitled to receive compensation in case of death are the widow, children, and dependent widowed mother of the deceased.

The monthly sums payable in each case are stated and are not based upon the pay of the deceased.

- (a) For a widow alone, \$25.
- (b) For a widow and one child, \$35.
- (c) For a widow and two children, \$47.50, with \$5 for each additional child up to two.
- (d) If there be no widow, then for one child, \$20.
- (e) For two children, \$30.
- (f) For three children, \$40, with \$5 for each additional child up to two.
- (g) For a widowed mother, \$20. The amount payable under this subdivision shall not be greater than a sum which, when added to the total amount payable to the widow and children, does not exceed \$75.

Compensation to a widow or widowed mother shall continue until death or re-marriage.

Compensation to a child shall cease at the age of 18, or at marriage, unless the child is incompetent.

Funeral Allowance.—The United States shall pay burial expenses not to exceed \$100.

Compensation in Case of Total Disability (Sec. 302).—During the continuance of total disability, monthly compensation shall be paid to the injured person.

The amounts payable monthly are stated in this section; they are not based upon the pay of the injured person.

- (a) If he has neither wife nor child living, \$30.
- (b) If he has a wife but no child living, \$45.
- (c) If he has a wife and one child living, \$55.
- (d) If he has a wife and two children living, \$65.
- (e) If he has a wife and three or more children living, \$75.
- (f) If he has no wife but one child living, \$40, with \$10 for each additional child up to two.
- (g) If he has a widowed mother dependent upon him for support, then, in addition to the above amounts, \$10.

To an injured person who is totally disabled and in addition so helpless as to be in constant need of a nurse or attendant, such additional sum shall be paid, but not exceeding \$20 per month, as the Director may deem reasonable.

For certain specified conditions, or if the injured person is permanently bedridden, \$100 monthly compensation is provided. (But no allowance for a nurse shall be made).

Compensation in Case of Partial Disability.—The amount of

compensation in case of partial disability is a percentage of the compensation provided in case of total disability.

The percentage is equal to the reduction in earning capacity resulting from the injury.

A schedule of disability ratings shall be adopted, based upon average impairments of earning capacity in civil occupations resulting from specific injuries of a permanent nature.

Provisions Relating to Disability.—In addition to compensation the United States shall furnish medical, surgical, and hospital services, and supplies.

Provision is made for frequent examinations of the disabled.

Every person in receipt of compensation shall submit to reasonable treatment. (Sec. 303).

Courses of rehabilitation and re-education may be provided by the United States. If the following of such a course prevents the injured person from earning a living he must (under penalty of suspension of compensation during refusal) enlist in the service in which case he receives full pay and his family receives allowances and allotments as above provided, in lieu of compensation while the course continues. (Sec. 304).

The Bureau has continuing jurisdiction over compensation cases. (Sec. 305).

Conditions Governing Compensation.—Death or disability, to be compensable, must occur while in the service or within one year after discharge or resignation.

Except that, if the injured person, within one year after leaving the service, shall undergo a medical examination and obtain a certificate that he is suffering from an injury likely to cause death or disability, compensation shall be payable whenever death or disability from such injury occurs. (Sec. 306).

Compensation shall not be payable for death in the course of the service until the death be officially recorded in the department under which the person may be serving.

No compensation shall be payable for a period in which the man has been reported missing and a family allowance has been paid for him. (Sec. 307).

Death inflicted as a punishment for a crime or military offense is not compensable unless it is inflicted by the enemy.

Dishonorable discharge is a bar to any compensation. (Sec. 308).

Compensation is not assignable and is exempt from attachment, execution, and from all taxation. (Sec. 311).

Compensation shall not be paid while the person is in receipt of service or retirement pay.

Except as rights have heretofore accrued, existing laws providing payments in the event of death in the service and existing pension laws shall not be applicable to persons now or hereafter in the service.

Compensation to members of the Army Nurse Corps or of the Navy Nurse Corps is in lieu of compensation under the Act of September 7, 1916. (Sec. 312).

When Claim Must Be Filed.—In case of disability, claim must be filed within five years after discharge or resignation from the service; or, if the disability occur after leaving the service, within five years after the beginning of disability.

In case of death during the service, the claim must be filed within five years after the death is officially recorded in the department in which the person is serving.

In case of death after discharge or resignation from the service, the claim must be filed within five years after death. (Sec. 309).

No compensation shall be payable for any period more than two years prior to the date of claim. (Sec. 310).

Insurance.—Insurance against death or total permanent disability is provided by the United States and made available to every officer and enlisted man and to members of the Army Nurse Corps and Navy Nurse Corps when employed in active service under the War and Navy Departments.

Insurance must be in multiples of \$500 and not less than \$1,000 or more than \$10,000.

Insurance must be granted upon application to, and payment of premium to, the Bureau.

Insurance must be granted without medical examination. (Sec. 400).

Insurance must be applied for within 120 days after enlistment and before discharge or resignation from the service.

Persons who are in active service at the time of the publication of terms and conditions may apply at any time within 120 days thereafter, while in service. (This period expires February 12, 1918).

Automatic Insurance.—Any person in active service on or after the 6th of April, 1917, is insured automatically until February 12, 1918, unless he has applied for insurance to take effect at an earlier date.

The protection thus given is against death and against total permanent disability occurring while in active service, from April 6, 1917, to February 12, 1918, inclusive.

If the insured person die, without having become so disabled, during the period stated, monthly instalments of \$25 each will be paid his wife, child, or widowed mother. These instalments are payable to the wife during her widowhood or to the child or widowed mother while they survive him, but not more than 240 instalments shall be so paid.

If the insured person becomes totally and permanently disabled during the period stated he will receive an income payable in monthly instalments of \$25 each during disability. If he die, like instalments are payable to the wife during her widowhood or to the

child or widowed mother while they survive him, but not more than 240 instalments less the number of instalments that may have been paid to the insured while disabled shall be so paid. (Sec. 401).

Insurance Details.—Insurance shall not be assignable or subject to claims of creditors of the insured or of the beneficiaries.

Insurance shall be payable only to a wife or husband, child, grandchild, parent, brother, or sister of the injured or to himself (Automatic insurance is payable only to a wife, child, or widowed mother).

Insurance shall be payable in 240 monthly instalments, except that in the case of total permanent disability monthly instalments will be continued throughout the duration of disability.

Provisions for endowment, continuous instalments, surrender values, dividends, etc., as may be reasonable, may be provided by regulation.

The insured has the right to change the beneficiary without consent but only within the permitted class.

If no beneficiary within the permitted class be designated by the insured, either in his lifetime or by his last will and testament, or if the designated beneficiary does not survive the insured, the insurance (or if any beneficiary survives the insured but does not receive all the instalments, then the remaining instalments) shall be payable to such person or persons, within the permitted class of beneficiaries, as would under the laws of the State of the residence of the insured be entitled to his personal property in case of intestacy. If no such person survive the insured, then there shall be paid to the estate of the insured an amount equal to the reserve value, if any, of the insurance at the time of his death. (Sec. 402).

The United States shall bear the expense of administration and the excess mortality and disability cost resulting from hazards of war.

Premium rates shall be net rates, based upon the American Experience Table of Mortality, and 3½ per cent interest. Such rates do not include any provision for expenses. (Sec. 403).

During the period of the war and for five years thereafter, unless sooner converted, the insurance shall be term insurance for successive terms of one year each.

For five years after the termination of the war the insured shall have the right to convert this term insurance into any of the usual forms of insurance at the net premium rate for such forms of insurance.

No medical examination can be required as a condition of converting the insurance.

Unless the privilege of conversion is exercised the insurance cannot be continued after the expiration of the five-year period.

To carry out the privilege of conversion, ordinary life insurance,

twenty-payment life insurance, endowment maturing at age 62, and other usual forms of insurance shall be provided.

Premiums shall not be required for more than one month in advance and may be deducted from the payment or deposit of the insured.

BOOK REVIEWS.

All book reviews are by the Editor-in-Chief unless otherwise expressly stated.

A Treatise on the Law of Inheritance Taxation, With Parctice and Forms—By LaFayette B. Gleason, Attorney for the State Comptroller for New York City, and Alexander Otis of the New York City Bar. Albany, New York City. Matthew Bender & Company, Incorporated. 1917. Price \$7.50.

This is a most timely and excellent treatise. Inheritance Tax Laws have been in the last few years so much before the Legislature and the United States Government having in the last year imposed an Inheritance Tax, the average lawyer is at sea in regard to the law. This book is the only work we know of which enables the lawyer to look over the whole field so as to inform himself and advise clients on this complex matter. Mr. Gleason has been attorney for the State Comptroller of the City of New York for several years and has had a vast practical experience, whilst his associate in the work has argued a great many important cases on this question. The book is therefore not only academic but practical. It gives a careful digest of all the statutes of the various states, the rates, exemptions and procedure, the tables for calculating life estates and remainders in the various jurisdictions, and the names and addresses of the taxing officer or department with whom attorneys must correspond with regard to non-resident estate, and the state of incorporation of the various stock companies the transfer of whose shares is taxable in the several states. The statutes and authorities have been incorporated into a consistent and complete body of law as formulated by the legislatures and courts in the last decade, and this new department of the law is thus made available to every practitioner. We do not know of any work to take its place and our examination has satisfied us that it should be upon the bookshelf of every lawyer interested in any way in estates.

Annotated Cases, American and English—Containing the Most Important Cases Selected from the Current American, Canadian and English Reports, thoroughly Annotated. Editors, William